

lands and to improve the climatic and health conditions of the city of Corpus Christi and contiguous territory, create an emergency and an imperative public necessity thereby exists demanding the suspension of the constitutional rule requiring bills to be read on three several days and that this Act take effect and be in force from and after its passage, and it is so enacted.

Approved March 19, 1917.

Takes effect 90 days after adjournment.

EMPOWERING COMMISSIONERS' COURTS TO ESTABLISH
WATER IMPROVEMENT DISTRICTS.

H. B. No. 238.]

CHAPTER 87.

An Act to authorize the commissioners' courts of the several counties of Texas to create and establish defined districts for irrigation purposes to be known as water improvement districts, empower such districts to construct reservoirs, dams, canals, laterals, ditches, pumping plants and other internal improvements necessary to irrigation systems; to order and hold elections for the purpose of voting on irrigation propositions and establishment of such districts; and to provide for the careful government and operation of such districts; and to authorize such districts to issue bonds and assess property for taxation, and to levy and collect taxes in payment of bonds issued for such irrigation improvements and the maintenance thereof, and authorize such districts to levy assessments for the operation and maintenance thereof, and to assess and collect taxes for the payment of bonds issued and interest thereon and the expense of assessing and collecting such taxes; authorizing the election of directors and authorizing the appointment of tax assessors and collectors and all other necessary officers, attorneys, managers, engineers and employes of such districts for the purpose of carrying into effect the provisions of this Act; providing for determining the lands included in said districts and the addition of other territory to same, and the exclusion of territory from same; granting right of eminent domain for such districts and authorizing such districts to acquire by purchase, gift, grant or condemnation for such district, the title to any right-of-way and other necessary property, and providing for the payment thereof; providing for the acquiring of water rights for such districts, and providing for the distribution of water by such districts, and sale of water; authorizing such districts to do all things necessary for the establishment and maintenance of such districts, and construction and maintenance of all necessary improvements, and to levy and collect assessments for the operation and maintenance thereof; providing for the selection of depositories for the maintenance of an office, for the keeping of books and accounts by such districts; fixing a lien and penalties to enforce the collection of taxes; fixing a lien and penalty to enforce the collection of assessments; (providing for the filing of suits to establish the validity of the formation of such districts) and providing for the Attorney General of the State to file answers in such proceedings, and fixing the venue of such actions; authorizing the addition of territory within two or more counties to established districts, and authorizing the formation of districts including territory in two or more counties, providing for election in such districts and the method of making returns and declaring the result of such election; providing that suit may be instituted in the name of the State of Texas by the Attorney General; providing for the distribution of water among the water users of such districts; providing generally a complete system for the formation of water improvement districts, the governing of such districts, and the

dissolution of such districts; providing that such districts may acquire existing drainage improvement and pay the debts of same; providing that such districts may construct drainage ditches and improvements and may construct levees and may pay for all such improvements; providing for the validation and continuing in force of all irrigation districts heretofore formed and now existing in the State of Texas; repealing an Act of the Thirty-third Legislature, being Chapter 172 of said Acts of 1913, of the State of Texas; providing for changing the name of irrigation districts; providing for cancelling and re-issuing irrigation district bonds and water improvement district bonds; authorizing such districts to enter into contract with the United States or the officers thereof for the building, rental and operation of irrigation works and for other purposes; relating to the terms of such contracts and the means of carrying out the same; of collecting taxes and other charges thereon and disbursing the same; providing for sale of bonds, repealing all laws and parts of laws in conflict herewith, and declaring an emergency.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. The county commissioners' court of any county in this State at any regular or called sessions thereof may hereafter establish one or more water improvement districts in their respective counties in the manner hereinafter provided. Said districts may or may not include within their boundaries, villages, towns and municipal corporations, or any part thereof, but no land shall be at the same time included within the boundaries of more than one water improvement district created under this Act. Such district, when so established may make irrigation improvements therein or may purchase improvements already existing, or may purchase improvements and make additional improvements, and issue bonds in payment therefor, as hereinafter provided. Such districts being authorized to provide for the irrigation of the land included therein. Districts may be formed for co-operation with the United States under the Federal reclamation laws for the purpose of construction of irrigation works including drainage works necessary to maintain the irrigability of the land or for the purchase, extension, operation or maintenance of constructed works, or for the assumption, as principal or guarantor, of indebtedness to the United States on account of district lands.

Upon the presentation to the county commissioners' court of any county in this State, either at a regular or any called session of said court, of a petition signed by a majority in number of the holders of title or evidence of title to lands situated within the proposed district and representing a majority, in value, as indicated by the State and county assessment rolls of all of said lands, praying for the establishment of a water improvement district, and setting forth the necessity, public utility and feasibility and setting forth the proposed boundaries thereof, and designating a name for such district, which name shall include the name of the county. The said commissioners' court shall, at the session when said petition is presented, set the same down for hearing at some regular or special session of said court called for the purpose not less than twenty nor more than forty days from the presentation of said petition, and shall order the clerk of said court to give notice of the date and place of said hearing by posting a copy of said petition and the order of the court thereon in five public

places within said proposed district, and one at the court house door of said county. Said clerk shall receive as compensation for such service one (\$1.00) dollar for each notice so posted and five cents per mile for each mile necessarily and actually traveled in posting such notices. Such notices shall be posted for at least twenty days prior to the date of such public hearing. The clerk shall make due return of a true copy of such notice, showing the time when and the places where such notices were posted, and shall file the same in his office and among the papers affecting such district.

SEC. 2. Upon the day set by said county commissioners' court for the hearing of said petition, any person whose lands are included in and would be affected by the creation of said district may appear before said court and contest the creation of such district, or contend for the creation thereof, and may offer testimony to show that such district is or is not necessary and would or would not be of public utility, and that the creation of such district would or would not be feasible or practicable. Said county commissioners' shall have exclusive jurisdiction to hear and determine all contests and objections to the creation of such district and all matters pertaining to the same, except as is hereinafter provided, and may adjourn the hearing on any matter connected therewith from day to day and all judgments rendered by said court in relation thereto shall be final, except as herein otherwise provided.

SEC. 3. If, at the hearing of such petition, it shall appear to the satisfaction of the court that the organization of such district and the construction or purchase, or the construction and purchase of the proposed irrigation system, or that co-operation with the United States as in Section 1 provided, is feasible and practicable, and that it is needed and would be a public benefit and a benefit to the lands included in the district, then the court shall so find, and cause its findings to be entered of record; but if the court should find that the irrigation of the lands in such district is not feasible and practicable and that it would not be a public benefit or is not needed or would not be a public utility, then the court may enter such findings of record and dismiss the petition at the cost of petitioners.

SEC. 4. If at the hearing provided for in Section 3 of this Act the court shall enter an order granting or dismissing the petition for the organization of said district at the cost of petitioners, then and in that event the petitioners, or any one or more of them, or any one owning land in such district, may appeal from said order to the district court, and in the event of such appeal, said cause shall be tried under the rules prescribed for practice in the district court and shall be *de novo*, and the clerk of the commissioners' court shall transfer to the clerk of the district court, within thirty days from the date of such judgment all records filed with the county commissioners' court, and it shall be unnecessary to file any other additional pleadings in said court. The final judgment on appeal shall be certified to the commissioners' court for their further action.

SEC. 5. After the hearing of the petition, as provided for in Sections 2 and 3 of this Act, if the commissioners' court shall find in favor of the petitioners for the establishment of a district according

to the boundaries as set out in said petition, the county commissioners' court shall order an election to be held within said proposed district, at which election there shall be submitted the following propositions: "For the Water Improvement District," "Against the Water Improvement District," and the election of five directors as is hereafter provided.

SEC. 6. After the ordering of the election as provided in the preceding section, notices of such election shall be given, stating the time and place or places of holding the election, and showing the boundaries of said proposed district, and such notices shall also show the presiding officer or officers appointed for the holding of said election. Such notices shall be posted in four places in such proposed district, and one shall be posted at the court house door of the county in which such proposed district is situated, such posting to be for twenty days previous to the date of the election and shall contain the proposition to be voted upon and names of offices to be filled at such election.

SEC. 7. The manner of conducting such election shall be governed by the election laws of the State of Texas, except as is herein otherwise provided, and at such election none but resident property taxpayers, who are qualified voters of said proposed district, shall be entitled to vote on any question submitted to the voters thereof at such election. The county commissioners' court shall name a polling place for such election in each voting precinct or part of a voting precinct embraced in said district, and shall also select and appoint two judges, one of whom shall be the presiding judge, and two clerks at each polling place named, and shall provide one and a half times as many ballots for said election as there are qualified resident tax-paying voters within such district, as shown by the tax rolls of said county. Said ballot shall have printed thereon the following: "For the Water Improvement District," "Against the Water Improvement District," and said ballot shall also contain a space in which to write the name or names of the officer or officers to be selected at such election, and each voter at such election may write or have printed upon said ballot the name of the parties voted for as directors and there shall be no other matter placed upon said ballot.

SEC. 8. It shall be the duty of the tax collector of the county before a water improvement district is formed, and of the tax collector of said district after its organization, to make out a certified list of the property tax payers of said district, and to furnish same to the presiding judge of the election, and before any person is entitled to vote at any election under this Act, his name must appear in said certified list of property tax payers, unless such person acquired property in said district after the 1st day of January of the preceding year, and in such event before he shall be permitted to vote he must take the following oath, to be administered by the presiding judge of the polling place where he offers to vote, and for such purpose the presiding judge is hereby authorized to administer the same: "I do solemnly swear (or affirm) that I am a qualified voter of _____ county, and that I am a resident property tax payer of the district or proposed district,

that I was not subject to pay property tax in said district for the preceding year and have not voted before at this election."

SEC. 9. Immediately after the election, the presiding judge at each polling place shall make returns of the result in the same manner as provided for in general elections for State and county officers, and the commissioners' court shall, at a regular session or a special session called for that purpose, canvass such vote, and if it be found that the votes of two-thirds of the resident property taxpayers voting thereon shall have been cast in favor of the district, then the court shall declare the result of said election in favor of the establishment of said district, and shall enter the same in the minutes of said courts, and shall also canvass the vote for directors and issue or cause to be issued to the five directors receiving the highest number of votes certificates of their election as provided under the general election law; provided, however, that should it be found that two or more persons had received the same number of votes for the fifth position or the fifth director, then the said commissioners' court shall select one of said persons to fill said position.

SEC. 10. If the commissioners' court shall declare the result of said election to be in favor of the establishment of the district, then said court shall cause to be made and entered in the minutes of said court an order setting forth facts substantially as follows: "In the matter of the petition of.....and.....others praying for the establishment of a water improvement district as in said petition described and designated as.....County Water Improvement District, No.....Be it known, that an election was called for that purpose in said district and held on the.....day of.....A. D. 19...., and two-thirds of the resident property taxpayers voting thereat voted in favor of the creation of said district. Now, therefore, it is ordered by the court that said district be and the same is hereby established under the name of.....County Water Improvement District No....., with the following metes and bounds; (which field notes shall be copied in the record.)"

All such districts hereafter created shall bear the name of the county in which it may be located as a part of its name, and shall be numbered consecutively as created and established under the order of the commissioners' court; provided, however, that all districts heretofore established and otherwise named shall not be required to change its name, but may do so by filing with the commissioners' court a declaration in writing declaring such intention, such declaration to be recorded as is hereinafter provided for the record of the order of the commissioners' court establishing such districts, but the number assumed thereby shall not conflict with the numbers of the other districts hereafter created. The number of districts created hereafter shall not conflict with the number of irrigation districts heretofore created, but shall be consecutively continued.

SEC. 11. After the making and entering by the commissioners' court of the order establishing such districts as herein provided, or an order changing the name of a district, the said court shall cause to be made a certified copy of such order, which shall be filed with the coun-

ty clerk of the county in which such district is situated, and shall cause same to be duly recorded in the deed records of said county and properly indexed in the same manner provided for the recording and indexing of deeds, and such recordation shall have the same effect, in so far as notice is concerned, as is provided for the record of deeds, and all costs in connection with the making and recording of such copies shall be paid by the district.

SEC. 12. Within ten days after the making and entry of the order of the commissioners' court declaring the result of the election and the establishment of the district as hereinbefore provided, or as soon thereafter as is practicable, the directors elected at such election shall each make and enter into a good and sufficient bond in the sum of five thousand (\$5,000 00) dollars each, payable to such district conditioned upon the faithful performance of their duties, to be approved by the commissioners' court. Provided, however, that after the organization of such district, all bonds required to be given by any director, officer or employe of such district shall be approved by the directors of such district, and said directors shall take the oath of office prescribed by statute for the commissioners' court, except that the name of the district shall be substituted for the name of the county in said oath of office; and the bond and oath herein provided for shall be filed with the county clerk of the county within which said district is situated and be by him recorded in the official bond record for said county, and after its record, said bond shall be delivered by the county clerk to the depository selected by such district under the provisions of this Act, and shall be by it safely kept and preserved as a part of the records of said district.

SEC. 13. The directors of such district shall organize by electing one of their number as president and one as secretary; and any three of whom shall constitute a quorum, and a concurrence of three shall be sufficient in all matters pertaining to the business of their district except the letting of contracts and the drawing of warrants on the depository, which shall require the concurrence of at least four of said directors.

SEC. 14. No persons shall be elected a director of any district created under this Act unless he is a resident of the State of Texas and owns land subject to taxation within said district, and who, at the time of such election, shall be more than twenty-one years of age.

SEC. 15. The office of assessor and collector herein provided for shall be filled by the same person who hereafter shall be appointed by the directors, and before entering upon his duties as such assessor and collector, he shall qualify by making and entering into a good and sufficient bond to be approved by the directors, in the sum of five thousand (\$5,000.00) dollars, conditioned for the faithful performance of his duties as assessor and collector, and for the paying over to the district depository of all sums of money coming into his hands as such collector; provided, however, that the directors shall require additional security in the event in their judgment the same may become necessary; and such assessor and collector shall be a resident of the district, or of any town within the general boundaries of the district,

and a qualified voter in the county, and shall receive such compensation for his services as may be provided by the board of directors, not to exceed fifteen hundred (\$1,500.00) dollars per annum; provided, that in case any district organized hereunder is appointed fiscal agent of the United States or by the United States is authorized to make collections of money for and on behalf of the United States in connection with any Federal reclamation project, such assessor and collector and each director shall execute a further additional official bond in such sum as the Secretary of the Interior may require, conditioned for the faithful discharge of the duties of his respective office and the faithful discharge by the district of its duties as fiscal or other agent of the United States under any such appointment or authorization; such additional bonds to be approved, recorded and filed as herein provided for other official bonds, and any such additional bonds may be sued on by the United States or any person injured by the failure of such officer or the district to fully, promptly and completely perform their respective duties; provided, that the board of directors may require the assessor and collector to perform other duties than those herein imposed on him as assessor and collector of taxes, and when such other duties are so required of him, he shall be paid such additional compensation as shall be fixed by the board of directors, but in such event it shall never exceed the maximum salary herein provided for.

SEC. 16. It shall be the duty of the directors, immediately after they qualify as such, to cause an actual survey of the boundaries of such district to be made according to the boundaries designated in the petition for the establishment of such district, or to adopt in whole or in part such boundaries where already established, and to have said boundary marked by suitable monuments.

SEC. 17. The owner or owners of the fee of any land constituting a portion of any district may, within thirty days after the election, qualification and organization of the first board of directors for such district, file with said board a petition praying that such lands may be excluded from and taken out of said district. The petition shall describe the lands which the petitioners desire to have excluded by metes and bounds, and such petition must be acknowledged in the same manner and form as is required in cases of conveyance of real estate.

SEC. 18. Upon the filing of a petition for the exclusion of any lands from said district with the board of directors, they shall immediately set said petition down for hearing for a day certain, not to exceed twenty days, however, from the date of the filing thereof, and shall cause notice of such hearing to be given by the posting of written or printed notices of the time and place of such hearing at three public places within said district. Such notice shall contain a copy of the petition for exclusion, and shall be posted for at least eight days prior to such hearing.

SEC. 19. The board of directors, at the time and place mentioned in such notice, or at such time and place as such hearing may from time to time be adjourned, shall proceed to hear the petition and all objections thereto, and shall determine whether or not said lands, or

any portion thereof, shall remain as a portion of such district; and if upon such hearing said directors shall determine that the land desired to be withdrawn from said district or any portion thereof is not susceptible to irrigation from the system proposed to be provided, then such non-irrigable lands shall be excluded therefrom, and such excluded lands and the owners thereof thereby waive all rights to be served with water from such irrigation system; provided, however, that in the event such petition is not filed within thirty days from the date of the qualification of the first board of directors, then no such petition shall thereafter be filed or considered by such board.

SEC. 20. The owner or owners of the fee to lands contiguous to any district created under this Act may file with the board of directors of said district a petition in writing, praying that such land be included in such district. The petition shall describe the tract or body of land owned by the petitioners by metes and bounds, and upon the filing of such petition with the board of directors, said board of directors shall cause an accurate survey of the said tract of land to be made and the boundaries thereof marked upon the ground, and said tract of land may be admitted as a part of the district; provided it can be irrigated without prejudice to the rights of any of the lands originally contained therein to be first furnished with an adequate supply of water, and when said lands are so admitted, they shall immediately become subject to their proportionate share of any taxation or bonded indebtedness that may have been created against said district and subject to such reasonable charge against such lands for the purpose of defraying its part of the expenses of maintenance, operation or other necessary expenditures previously made as may be determined by the board of directors. If the lands described in said petition are admitted as a part of the district, the application for such admission shall be signed and acknowledged as provided for deeds, and shall be recorded in the deed records of the county in which such district is situated, together with the order of the directors endorsed thereon. No land shall be added to any irrigation district with which contract with the United States shall have been made without the written consent of the Secretary of the Interior.

SEC. 21. The board of directors herein provided for shall have control over and management of all the affairs of such district, shall make all contracts pertaining thereto, and shall employ all necessary employes for the proper handling and operating of such district, and especially may employ a general manager, an assessor and collector, attorneys, a bookkeeper, an engineer, water master and such other assistants and such other laborers as may be required, and they may also buy all necessary work animals, motors, pumps, engines, boilers, machinery and supplies as may be required in the erection, operation and repair of the improvements of the district; a director may be employed as general manager, and at such compensation as may be fixed by the other four directors and when so employed he shall also perform the duties of a director, but he shall not receive the compensation in this Act provided to be paid to directors. The board of directors, on behalf of said district, may enter into any obligation or contract with the United States for the construction,

operation and maintenance of the necessary work for the delivery and distribution of water therefrom, or for the drainage of district lands or for the assumption of indebtedness to the United States for district lands, or for the temporary rental of water from the United States for district lands or a part thereof, under the provisions of the Federal reclamation Act, and all acts amendatory thereof or supplementary thereto, and the rules and regulations established thereunder; or the board may contract with the United States for a water supply under any Act of Congress providing for or permitting such contract, and in case contract has been or hereafter may be made with the United States as herein provided, bonds of the district may be deposited with the United States at ninety (90) per cent of their par value, to the amount to be paid by the district to the United States under any such contract, the interest on said bonds to be provided for by assessment and levy as in the case of other bonds of the district, and regularly paid to the United States to be applied as provided in such contracts, and if bonds of the district are not so deposited it shall be the duty of the board of directors to include as part of any levy or assessment now provided for by law, an amount sufficient to meet each year all payments accruing under the terms of any such contract; and the board may accept on behalf of the district appointment of the district as fiscal agent of the United States in connection with any Federal reclamation project, whereupon the district shall be authorized to so act, and to assume the duties and liabilities incident to such action, and the said board shall have full power to do any and all things required by the Federal statutes now or hereafter enacted in connection therewith and all things required by the rules and regulations now or that may hereafter be established by any department of the Federal Government in regard thereto.

SEC. 22. No director or any such district, engineer or employee thereof shall be directly or indirectly, interested either for themselves or as agents for any one else in any contract for the purchase or construction of any work by said district, and if any such person shall, directly or indirectly, become interested in any such contract he shall be guilty of a misdemeanor, and on conviction thereof shall be punished by a fine in any sum not to exceed one thousand (\$1,000.00) dollars, or by confinement in the county jail for not less than six months nor more than one year, or by both such fine and imprisonment.

SEC. 23. All districts established under the provisions of this Act are hereby declared to be defined districts within the meaning of Section 52, Article 3, of the Constitution and may, by and through its directors, sue and be sued in any and all courts of this State in the name of such district, and all courts of this State shall take judicial notice of the establishment of such districts and said districts shall contract and be contracted with in the name of such districts.

SEC. 24. Districts created under the provisions of this Act are hereby empowered to own and construct reservoirs, dams, wells, canals, etc., and to acquire the necessary right-of-way for and buy or construct all reservoirs, dams, wells, canals, laterals, sites for pumping plants and all other improvements required for the irrigation of

the lands in such district by gift, grant, purchase or condemnation and they may acquire the title to any and all lands necessary or incident to the successful operation thereof in addition to any of the above in the manner herein provided, including the authority by purchase or condemnation to acquire rights-of-way for the enlargement, extension or improvement of any existing canals, or ditches for the purpose of using such canals and ditches jointly with the owners thereof. In no event, however, shall such district have the right to acquire by condemnation any irrigation system that may be now or may hereafter be built by any individual or corporation authorized to appropriate water and construct irrigation plants under the irrigation laws of this State, but any and all such plants and rights may be acquired by contract from the owners thereof in the same manner that any other property may be acquired, and all such districts shall have full authority and right to acquire water rights and privileges in any way that any individual or corporation may acquire the same. Any property acquired may be conveyed to the United States in so far as the same shall be necessary for the construction, operation and maintenance of works by the United States for the benefit of the district under any contract that may be entered into thereunder.

SEC. 25. Immediately upon the qualification of the assessor and collector, as hereinbefore provided, he shall enter upon the discharge of his duties, and shall at once proceed to make an assessment of all the taxable property, both real, personal and mixed, in his said district; and such assessment shall be made annually thereafter. Said assessment shall be made upon blanks to be provided by the directors for such district. Said assessment shall consist of a full statement of all property owned by the party rendering same in said district and subject to taxation therein, and shall state the full value thereof. There shall be attached to each such assessment an affidavit made by the owner or his agent rendering said property for taxation to the effect that said assessment or rendition contains a true and complete statement of all property owned by the party for whom said rendition is made in said district and subject to State and county taxation therein; and in addition to all such assessments or renditions made by the owner or agents of such property, the tax assessor shall make out similar lists of all property not rendered for taxation in such districts that is subject to State and county taxation therein. Each and every person, partnership or corporation owning taxable property in such district shall render same for taxation to the assessor when called upon so to do, and if not called upon by the assessor, the owner shall on or before June 1 of each year nevertheless render for taxation all property owned by him in the district subject to taxation. And all laws and penal statutes of this State providing for securing the rendition of property for State and county taxes, and providing penalties for the failure to render such properties shall apply to all persons, partnerships or corporations owning or holding property in any such district. The tax assessor shall have authority to administer oaths to fully carry out the provisions of this section.

SEC. 26. The directors for such district created under the provisions of this Act shall, at their first meeting, or as soon thereafter

as practicable, and annually thereafter, appoint three commissioners, each being a qualified voter and resident property owner of said district, who shall be styled the "Board of Equalization," and at the same meeting the same Board of Directors shall fix the time for the meeting of such Board of Equalization for the first year; and said Board of Equalization shall convene at the time fixed by the directors to receive all assessment lists or books of the assessor for said district for examination, correction, equalization, appraisement and approval, and at all meetings of said Board the secretary of the Board of Directors shall act as secretary thereof and keep a permanent record of all the proceedings of said Board of Equalization.

SEC. 27. Before entering upon the duties as such Board of Equalization, each of the members thereof shall take and subscribe the following oath: "I.....do solemnly swear (or affirm) that I will, to the best of my ability, make a full and complete examination, correction, equalization and appraisement of all property contained within said district, as shown by the assessment lists or books of the assessor for said district, and add thereto all property not included therein of which I have knowledge," and said oath shall be spread upon the minutes to be kept by the secretary of said board.

SEC. 28. The Board of Equalization herein provided for shall cause the assessor to bring before them, at the time fixed for the convening of said Board, all the assessment lists or books of the assessor of said district for their examination, that they may see that each and every person has rendered his property at its full value; and said board shall have power to send for persons and papers to swear and qualify persons who testify, to ascertain the value of such property, and if they are satisfied it is too high, they shall lower it to its proper value; and if too low they shall raise the value of such property to a proper figure. Said Board shall have power to correct any and all errors that may appear on the assessors lists or books, and shall have further authority to add any and all property to said lists of inventories that may have been omitted therefrom.

SEC. 29. The Board of Equalization shall equalize, as near as possible the value of all property situated within said district, having reference to the location of said property and the improvements thereon situated. Any any person may file with the said Board at any time before the final action of said Board, a complaint as to the assessment of his or any other person's property, and said Board shall hear said complaint, and said complainant shall have the right to have witnesses examined to sustain said complaint as to the assessment of said property, or as to a failure to render any property owned by any person, partnership or corporation situated within said district subject to taxation which has not been properly assessed.

SEC. 30. The assessor for such district, at the same time that he delivers to said Board his lists and books, shall also furnish to said Board a certified list of the names of all persons who either refuse to swear to, or to sign, the oath or affirmation as required by this law, together with the list of the property of such persons situated within said district who have failed or refused to list their property, as made

by him through other information, and said Board shall examine the list and appraise the property so listed by the assessor.

SEC. 31. In all cases where the Board of Equalization shall find it their duty to raise the value of any property appearing on the lists or books of the assessor, or to add property omitted therefrom, they shall, after having fully examined such lists or books, and corrected all errors appearing therein, adjourn to a day not less than ten nor more than fifteen days from the date of adjournment, such day to be fixed in the order of adjournment, and shall cause the secretary of said Board to give a written notice to the owner of such property, or to the person rendering same, of the time to which said Board may have adjourned, and that such owner or person may at that time appear and show cause why the value of such property should not be raised, which notices may be served by depositing the same, properly addressed and postage paid, in any postoffice within the county.

SEC. 32. The Board of Equalization shall meet at the time specified in said order of adjournment and shall hear all persons the value of whose property has been raised; and if said Board is satisfied they have raised the value of such property too high, they shall lower the same to its proper value; and said Board of Equalization, after they have finally examined and equalized the value of all the property on the assessor's lists or books or that may have been placed thereon by said Board of Equalization, shall approve said lists or books and return them, together with the lists of unrendered property to the assessor that he may make up therefrom his general rules as required by this Act; and when said general rolls are so made up the Board shall immediately reconvene to examine said rolls and approve the same if found correct; and the action of the Board at the meeting last provided for in this article shall be final and shall not be subject to revision by said Board or by any other tribunal thereafter.

SEC. 33. The members of the Board of Equalization, and the secretary while acting as secretary of said Board, shall receive such compensation for their services to be allowed by the directors for said district as they may deem just and reasonable, not to exceed, however, the sum of three dollars per day for the time actually engaged in the discharge of such duties.

SEC. 34. After the return to the assessor and collector of the assessment lists and books duly approved by the Board of Equalization, as hereinbefore provided for, the said assessor and collector shall make up the assessment of all taxable property situated in said district upon duplicate rolls and after the approval of said rolls by the Board of Equalization, he shall retain one of same in his office and shall deliver the other copy to the directors of said district, to be kept by them as a permanent record in their office, and all lists and books of said assessor shall be caused to be substantially bound and by him kept as a permanent record of his office, and be delivered, together with all other records of his office to his successor, upon his election and qualification, or, in case of a vacancy in such office to the directors for said district.

SEC. 35. The assessor and collector shall collect all taxes due to said district, and shall, at the expiration of each week, pay over to the

depository selected by said district all moneys by him collected, and shall report to the directors for such district on the fourth Saturday in every month all moneys so collected by him and paid over to the depository as hereinbefore provided, and shall perform all such other duties, and in such manner and according to such rules and regulations as the Board of Directors may prescribe and for the convenience of the persons, firms or corporations owning such tax, shall keep and maintain an office with the Board of Directors for such district, where all such taxes may be paid.

SEC. 36. The assessor and collector shall be charged by the directors for such district, upon a permanent finance ledger to be kept for said purpose by said district, with the total assessment as shown by the assessment rolls; and proper credit shall be given to the assessor and collector for all sums of money paid over to the depository, as shown by his monthly reports as hereinbefore provided for, and upon the final annual settlement, the said assessor and collector shall make up a full complete report of all taxes that have not been collected, which said report shall be audited by said Board of Directors, and proper credits given therefor, and such annual settlements shall be made on the first Monday in September of each year.

SEC. 37. The assessment provided for in this Act shall be made upon all property subject to taxation in said district on the first day of January of each year, and such assessment shall be completed and the lists and books ready to deliver on or before the first day of June of each year.

SEC. 38. The Board of Equalization, after the first year, shall convene annually on the first Monday in June of each year to receive all of the assessment lists or books of the assessor of said district for examination, correction, equalization, appraisal and approval, and for the addition thereto of any property found to be unrendered in said district, and shall complete and deliver said lists and rolls to the assessor and collector by the third Monday in July of said year, and the said assessment rolls shall be completed by the assessor and approved by the Board of Equalization, and returned to said assessor and collector by the first Monday in October of each year after the first assessment as hereinbefore provided.

SEC. 39. All taxes provided for by this Act shall become due and payable on the first day of November of each year and shall be paid on or before the 31st day of January thereafter.

SEC. 40. All lands or other property which have been returned delinquent, or which may hereafter be returned delinquent shall be subject to the provisions of this Act and said taxes shall remain a lien upon said land although the owner be unknown, or though it be listed in the name of a person not the actual owner, and though the ownership be changed, the land may be sold under the judgment of the court for all taxes, interest, penalty and cost shown to be due by such assessment for any preceding year.

SEC. 41. It shall be the duty of the directors for such district to cause to be prepared by the tax collector, at the expense of such district, a list of all lands upon which the taxes remain unpaid on the 31st day of January of each year, and such list of lands shall

be known as a delinquent tax roll, and such delinquent tax roll shall be delivered to the secretary of such district to be by him safely kept as a part of the record of his office. Such delinquent record shall carry a sufficient description to properly identify the land shown to be delinquent therein. Such description may be made by reference to lot or block number.

SEC. 42. Upon receipt of such delinquent tax roll by the directors of said district, the said directors shall cause said record to be recorded in a book which shall be labeled, "The delinquent tax record of.....county, water improvement district No.....," and shall be accompanied by an index showing the name of delinquents in alphabetical order.

SEC. 43. Upon the completion of said delinquent tax record by any such district, it shall be the duty of the directors thereof to cause the same to be published in some newspaper published in the county in which said district is situated for three consecutive weeks, but if no newspaper is published in the county, such list may be published in a newspaper outside of the county to be designated by such directors by a contract duly entered into, and a publisher's fee of not to exceed twenty-five (\$.25) cents for each tract of land so advertised; and said publication, and any other publication, in a newspaper provided for in this Act may be proven by the affidavit of the proprietor of the newspaper in which the publication was made, his foreman or principal clerk, annexed to a copy of the publication, specifying the time when and the paper in which the publication was made.

SEC. 44. Twenty days after the publication of such notice, or as soon thereafter as practicable, the directors for such water improvement or irrigation district shall employ an attorney to bring suit in the name of the district in the district court of said county for the purpose of collecting all taxes, interest, penalty and costs due upon said land. Said petition shall describe all lands upon which taxes and penalties shall remain unpaid and the total amount of taxes and penalties due thereon with interest computed to the time fixed for the sale of said land at the rate of six (6%) per cent per annum, and shall pray for a judgment for said amount, and for the fixing, establishing and foreclosing of the lien existing against such land; that said lands be sold to satisfy said judgment for all taxes, interest, penalty and costs, and for such other relief to which such district may be entitled under the law and facts. All suits to enforce the collection of taxes as provided in this Act shall take precedence and have priority over all other suits pending in the district court.

SEC. 45. The proper persons shall be made parties defendants in all such suits, and shall be served with process and other proceedings due therein as provided by law for suits of like character in the district court of this State, and in case of foreclosure, order of sale shall issue thereunder as in other cases of foreclosure; but if the defendant or his attorney shall, at any time before the sale, file with the sheriff or other officer in whose hands any such order of

sale shall be placed a written request that the property described therein shall be divided and sold in less tracts than the whole, together with a description of such sub-division as the defendant may request, provided same are reasonable, and in such case, shall sell only as many sub-divisions as may be necessary to satisfy the judgment, interest, penalties and cost, and after the payment of the taxes, interest, penalties and costs adjudged against it, the remainder of the purchase price, if any, shall be paid by the sheriff or other officer executing said order of sale to the defendant or his attorneys of record.

SEC. 46. In all cases in which lands may be sold for default in the payment of taxes under the preceding section, it shall be lawful for the sheriff or other officers selling the same, or any of his successors in office, to make a deed or deeds to the purchaser, or to any other person to whom the purchaser may direct the deed to be made, and any such deed shall be held in any court of law or equity in this State to vest a good and perfect title in the purchaser thereof subject to be impeached only for actual fraud.

SEC. 47. The attorneys representing such district in all suits against delinquent taxpayers that are provided for in this Act shall receive for such services such compensation to be paid out of delinquent taxes collected, as may be allowed by the directors for such district; provided, however, that in no event shall said fee exceed fifteen (15%) per cent of the amount of taxes so collected. The sheriffs, district clerks and other officers, executing any writ or performing any service in the foreclosure of delinquent taxes on any lands situated in such district shall receive the same fees for such services as is provided by statute as fees for like services performed in connection with the discharge of the duty of their respective offices.

SEC. 48. If any person shall fail or refuse to pay the taxes imposed upon him or his property by this Act until after the 31st day of January next succeeding the return of the assessment roll for said district, a penalty of ten (10%) per cent on the entire amount of such tax shall accrue, which penalty, when collected, shall be paid over to such district. Such delinquent taxes shall bear interest from August 1st after due at the rate of six per cent per annum. And the collector of taxes shall, by virtue of his tax roll, seize and levy upon and sell so much personal property as shall be sufficient to make the amount of such taxes, together with the penalty above provided interest thereon at the rate of six (6%) per cent per annum and all costs accruing thereon. If no personal property be found for seizure and sale as above provided, the collector shall make up and file with the secretary of the district the delinquent tax list hereinbefore provided for, charging against same all taxes, penalties and interest assessed against same and the owner thereof.

SEC. 49. Any delinquent taxpayer whose lands have been returned delinquent, or any one having an interest therein, may redeem the same at any time before his lands are sold under the provisions of this Act by paying to the collector the taxes due thereon with interest

at the rate of six (6%) per cent and all costs and the penalty of ten (10%) per cent as provided in this Act.

SEC. 50. After the establishment of any such district, and after the qualification of the board of directors, and after the return of the list of assessments of the taxable property situated in such district, the board of directors for such district may appoint an engineer, whose duty it shall be to make a complete survey of the lands contained in said district, and to make a map and profile of the several canals, laterals, reservoirs, dams and pumping sites in such district and connected therewith, which shall also show any part of said canals, laterals, reservoirs and dams or pumping sites extending beyond the limits of such district, which said map shall show the name and number of each survey and shall also show the area in number of acres contained in such district. Provided, however, that such engineer may adopt any and all surveys heretofore made by any person, firm or corporation who have applied for or appropriated any water for irrigation under the general laws of this State; and provided, further, that said engineer may adopt all surveys for canals, laterals, reservoirs, dams or pumping sites shown on said maps or plats, or may adopt other maps, plats and surveys of the correctness of which he may be satisfied.

SEC. 51. The maps hereinbefore provided for shall show the relation that each canal and lateral bears to each tract of land through which it passes and the shapes into which it divides each tract, and how much and what part of each tract can be irrigated therefrom, and where the canal or lateral cuts off any less than twenty acres of land from any tract, the map shall show the number of acres so divided therefrom and the number of acres in the whole tract, showing the shape of such small tract and its relation to the canal or lateral. And such profile map shall also show in detail the number of cubic yards necessary to be moved or excavated in order to make such reservoir, canal or lateral, and shall show in detail the specification for all other works necessary to the construction of all improvements proposed to be made in such district, and give the estimated cost of each, and when said map, profile, specifications and estimates shall have been completed by the engineer as herein provided, he shall sign the same in his official capacity and file them with the secretary of said board. Provided, however, that where said district contains any pumping plants, canals, dams, ditches or reservoirs heretofore created, and which is contemplated to be purchased or acquired by said district, then such map or plat and estimates as hereinbefore provided for shall show such improvements and the price or probable price at which the same may be acquired, and where additional improvements of canals, ditches, laterals, reservoirs or pumping plants are to be constructed, such report shall contain the detailed information with reference to such additional improvements as is provided for in this Section. Provided, further, that none of the maps and data prescribed by this and the preceding sections except such as are required for use in the making of assessments and levies for district purposes shall be required where contract is entered into with the United States under Federal laws.

SEC. 52. After the establishment of any such district and the qualification of the directors thereof, and after the making and filing of such maps, profiles, specifications and estimate as provided for in the preceding section of this Act, and after the making and return of the assessment roll by the assessor and collector for said district, as provided for in this Act, the board of directors may order an election to be held within such district at the earliest possible legal time, at which election there shall be submitted the proposition and none other: "For the issuance of bonds and levy of tax and payment therefor"; "Against the issuance of bonds and levy of tax and payment therefor." In the event that contract is proposed to be made with the United States under the Federal reclamation laws, the question which shall be submitted to the voters at such election shall be: "For contract with the United States and levy of taxes and payment therefor," and "Against contract with the United States and levy of taxes and payment therefor."

SEC. 53. Notice of such election, stating the amount of bonds, which shall not exceed the engineer's estimate and all necessary incidental expenses and the cost of additional work which may become necessary by any change or modification made by the directors for such district, stating the time and places of holding the election, shall be given by the secretary of the board of directors by posting notices thereof in four public places in such district, and one at the court house door of the county in which such proposed district is situated. Such notice shall be published in the manner prescribed in Section 44 of this Act and shall be posted for twenty days previous to the date of the election, and shall contain the proposition to be voted upon as set forth in the preceding section of this Act, together with the engineer's estimate of the probable cost of construction of the proposed improvement, and estimate of incidental expenses or of the purchase of improvements already existing or of the purchase of such existing improvements and construction of additions thereto, as the case may be. If, however, contract with the United States is proposed for election, the notice shall state the maximum amount of money payable for construction purposes, exclusive of penalties and interest.

SEC. 54. The manner of conducting all elections herein provided for shall be governed by the election laws of the State of Texas, except as herein otherwise provided. None but resident property taxpayers who are qualified voters of said district shall be entitled to vote at any election on any question submitted to the voters thereof by the directors for such district at such election. The directors for such district shall name a polling place for such election in each voting precinct or part of the voting precinct embraced in said district, and shall also select and appoint two judges, one of whom shall be the presiding judge, and two clerks, for each voting precinct designated in said order; and shall provide one and one-half times as many ballots for said election as there are qualified resident taxpaying voters within such district, as shown by the tax rolls of said county. Said ballot shall have written or printed thereon these words, and no others,

"For the issuance of bonds and levy of tax in payment therefor;" and "Against the issuance of bonds and levy of tax in payment therefor." If it is proposed that contract be entered into with the United States the ballot shall contain the following words and no others: "For Contract with the United States and levy of taxes and payment therefor," and "Against Contract with the United States and levy of taxes and payment therefor."

SEC. 55. Every person who offers to vote in any election held under the provisions of this Act shall first take the following oath before the presiding judge of the polling place where he offers to vote, and the presiding judge is hereby authorized to administer same: "I do solemnly swear (or affirm) that I am a qualified voter of.....county, water improvement District No....., and that I am a resident property taxpayer of said district, and that I have not voted before at this election."

SEC. 56. Immediately after the election, the presiding judge at each polling place shall make return of the result in the same manner as provided for in general elections for State and county officers, such return to be made to the secretary of such district, who shall keep same in a safe place, and deliver them, together with the returns from the several polling places, to the directors of such district, who shall, at a regular session or a special session called for the purpose of canvassing said vote, at such session canvass vote, and if it be found that two-thirds majority of the resident taxpaying voters voting therein shall have been cast in favor of the issuance of bonds, or in favor of making contract with the United States, as the case may be, and the levy of tax, then said directors shall declare the result of said election to be in favor of the issuance of the bonds, or in favor of the making of contract with the United States, and the levy of tax and payment therefor, and shall cause the same to be entered in their minutes.

SEC. 57. After the canvass of the vote and declaring the result, as provided for in the preceding Section, the directors for said district shall make and enter an order directing the issuance of bonds, or authorizing the execution of contract with the United States for such district, as the case may be, sufficient in amount to pay for such proposed improvements, together with all necessary actual and incidental expense connected therewith; provided, however, that said bonds or contract indebtedness with the United States shall not exceed in amount one-fourth of the actual assessed value of the real property in such district, as shown by the assessment thereof made for the purpose of determining the value thereof, or at the last annual assessment, as provided for in this Act, and not to exceed the amount specified in said order and notice of election. Provided, however, that if, after an election has been held for the issuance of bonds or for contract with the United States, and the tax authorized and levied, and bonds have been authorized to be issued, or have been issued as provided for in this Act, or contract with the United States authorized or executed, as the case may be, the directors for said district shall consider it necessary to make any modifications in said

district, or in any of the improvements thereof, or shall determine to purchase or construct any further or additional improvements therein and issue additional bonds upon the report of the engineers, or shall determine to make supplemental contract with the United States, or upon its own motion shall find it necessary to make said additional improvements, or purchase additional property in order to carry out the purposes for which said district was organized, or to best serve the interest of such district, said finding shall be entered on record, and notice of an election for the issuance of said bonds, or for authorization of contract with the United States, shall be given and such election held within such times, and the returns of such election made as hereinbefore provided for in cases of original election, and if two-thirds of the resident property taxpaying voters of the district voting thereon vote in favor of additional bond issue, or in favor of supplemental contract with the United States, and levy of tax and payment therefor, said directors shall declare such result, and enter the same in the minutes of said directors, and order such bonds to be issued, or shall negotiate and execute supplemental contract with the United States, as in the manner provided in this Act. And provided, further, that if a contract is made with the United States, as in Section 21 hereof provided, and bonds are not to be deposited with the United States in connection with such contract, bonds need not be issued, or if required to raise funds in addition to the amount of such contract, said bonds shall be issued only in the amount needed in addition thereto.

SEC. 58. The bonds issued under the provisions of this Act shall be issued in the name of the district, signed by the president and attested by the secretary, with the seal of said district affixed thereto, and such bonds shall be issued in denominations of not less than one hundred (100) dollars nor more than one thousand (1000) dollars each, and such bonds shall bear interest at the rate of not to exceed six (6%) per cent per annum, payable annually or semi-annually. Such bonds shall by their terms provide the time, place or places, manner and conditions of their payment, and the interest thereon, as may be determined and ordered by the directors for such district, and none of such bonds shall be made payable more than forty years after the date thereof. Provided, that the lien for the payments due the United States under any contract between the district and the United States accompanying which bonds have not been deposited with the United States, shall be a preferred lien to that of any issue of bonds or any series of any issue subsequent to the date of such contract.

SEC. 59. No suit shall be permitted to be brought in any court of this State contesting or enjoining the validity of the formation of any district created under the provisions of this Act, or any bonds issued hereunder, or contesting the validity of contract with the United States or of the authorization thereof by the district except in the name of the State of Texas, by the Attorney General, upon his own motion, or upon the motion of any party affected thereby upon good cause shown, except as herein provided.

SEC. 60. Any such district in this State desiring to issue bonds in accordance with this Act shall, before such bonds are offered for sale, bring an action in the district court in any county of the judicial district in which said district may be situated or in the district court of Travis county, to determine the validity of any such bonds, or such district contracting with the United States in accordance with this Act shall, if requested by the Secretary of the Interior, bring an action in said court to determine the validity of said contract. Such action shall be in the nature of a proceeding in rem, and jurisdiction of all parties interested may be had by publication of a notice thereof once each week for at least three consecutive weeks in some paper of general circulation published in the county where the action is pending, and in the county in which said district is situated. Notice shall also be served upon the Attorney General of the State of Texas of the term of court to which said suit is made returnable. Such notice to the Attorney General shall contain a copy of all of the proceedings had in the formation of such district, and in connection with the issuance of said bonds, or in connection with the authorization of said contract with the United States and a copy of the contract, the Attorney General may waive service when furnished a full transcript of such proceedings.

SEC. 61. It shall be the duty of the Attorney General to make a careful examination of all such proceedings and require such further evidence and make such further investigation as may seem to him advisable. He shall then file an answer tendering the issue as to whether such bonds are legal and binding obligations upon such district, or, as the case may be, as to whether such contract with the United States is legal and binding upon the district. The issue thus made shall be tried and determined by the court and judgment entered upon such finding. Upon the trial of such cause the court may permit any person having an interest in the issues to be determined to intervene and participate in the trial of the issues made. All suits brought under the provisions of this Act shall have preference over all other actions in order that a speedy determination as to the matters involved may be reached.

SEC. 62. Upon the trial of the issues made under the preceding section of this Act, if the judgment of the court shall be adverse to the district, then such judgment may be by said district accepted, and the error pointed out in such proceedings may be corrected in the manner designated or directed by said court, and when so corrected, the judgment of the district court shall be rendered showing that said corrections had been made, and that the bonds issued thereunder, or the said contract with the United States, are binding obligations upon said district. And thereafter the judgment, when so finally made and entered, shall be received as res adjudicata in all cases arising in connection with the collection of said bonds or any interest due thereon, or in connection with the collection of moneys required by contract with the United States, and as to all matters pertaining to the organization and validity of said district, or pertaining to the validity of the bonds or of the said contract with the United States.

SEC. 63. After the making and entry of the judgment of the district court, as hereinbefore provided, the clerk of said court shall make a certified copy of such decree, which shall be a part of the orders and decrees connected with such election, and said court decree shall be filed with the Comptroller of Public Accounts, and to be by him recorded in a book kept for that purpose, and said certified copy or a duly certified copy of said record made by the Comptroller shall be received in evidence in all litigation thereafter arising which may affect the validity of such bonds or of such contract with the United States, and shall be conclusive evidence of such validity.

SEC. 64. Upon the presentation of said bonds, together with certified copy of the decree of the district court, as provided for in the preceding section, the Comptroller shall register said bonds, together with a certified copy of the judgment, as herein provided for, in a book to be provided for that purpose, and shall attach to each of said bonds a certificate of the fact that the decree of the district court as required by this Act has been filed with him in his office; such certificate to be signed by him officially, and the seal of his office attached thereto.

SEC. 65. The county commissioners court in which said district is situated, in whole or in part, shall provide a well bound book in which a record shall be kept by the county clerk of all bonds issued, with their numbers, amount, rate of interest, date of issue, when due, where payable, and the annual rate per cent of tax levy made each year to pay the interest on said bonds, and to provide a sinking fund for their payment, and said book shall be at all times open to the inspection of all parties interested in said district, either as taxpayers or bondholders, and upon the payment of any bond an entry shall be made in said book, showing such payment, and the secretary of such district shall furnish to the county clerk certified copies of all orders made in connection with the issuance and levy and assessment of taxes for the payment of interest and creating a sinking fund for the final payment of such bonds. The county clerk shall receive for his services in recording all instruments of the district required to be recorded, the same fees as are provided by law for other like service.

SEC. 66. After the issuance of said bonds, and after the registration by the Comptroller of Public Accounts for the State of Texas, as provided by this Act, the board of directors for such district shall offer for sale and sell said bonds on the best terms and for the best possible price, but none of said bonds shall be sold for less than the face value thereof and the accrued interest thereon, and as said bonds are sold, all moneys received therefrom shall be immediately paid over by the board of directors to the depository for said district. Provided, however, that the board of directors may exchange bonds for property to be acquired by purchase under contract, or in payment of the contract price for work to be done for the use and benefit of said district.

SEC. 67. All expenses, debts and obligations necessarily incurred in the creation and establishment and maintenance of any district organized under the provisions of this Act shall be paid out of the con-

struction and mainenance fund of such district, which fund shall consist of all moneys received by said district from the sale of the bonds of such district, or as hereinafter provided, or if contract is proposed to be made with the United States for the construction of the irrigation system, said expenses, debts and obligations may be paid out of the maintenance and operating fund.

SEC. 68. Whenever such bonds shall have been voted, the directors for such district shall levy a tax upon all property within such district sufficient in amount to pay the interest on such bonds, together with an additional amount to be placed in the sinking fund, sufficient to discharge and redeem said bonds at their maturity, and said directors for such district shall annually levy or cause to be assessed and collected taxes upon all property within said district sufficient in amount to pay for the expenses for assessing and collecting such taxes. Whenever contract shall be made with the United States, taxes shall similarly be levied sufficient in amount to meet all installments, as they become payable, and interest, if any, and the directors shall cause due levy annually to be made until all such contracts and obligations shall have been discharged. Such bonds may be issued in serial form, or payable in installments, as determined by said directors, and such tax levy shall be sufficient if it provides an amount sufficient to pay the interest on such bonds and to meet the proportional amount of the principal of the next maturing series of said bonds, and the expenses of assessing and collecting such taxes for such year.

SEC. 69. There is hereby created what shall be termed the "Interest and Sinking Fund," for such district, and all taxes collected under the provisions of this Act shall be credited to such fund, and shall never be paid out, except for the purpose of satisfying and discharging the interest on said bonds, or for the cancellation and surrender of such bonds and to defray the expense of assessing and collecting such tax, and for the payment of principal and interest due or to become due to the United States under any contract between the district and the United States, accompanying which bonds of the district have not been deposited with the United States, as in Section 21 hereof provided, and such fund shall be paid out upon order of the directors for such district upon warrants drawn therefor, as hereinbefore provided, and at the time of such payment the depository for said district shall receive and cancel any interest coupon so paid or any bond so satisfied or discharged, and when such interest coupon or bond shall be turned over to the directors, the account of such depository shall be credited with the amount thereof, and such bond or interest coupon shall be cancelled and destroyed.

SEC. 70. There shall also be created a fund to be known as "Maintenance and Operating Fund," and such fund shall consist of all moneys collected by assessment or otherwise for the maintenance and operation of the properties purchased or constructed or otherwise acquired by such district, or for temporary annual rental due to the United States, and out of this fund shall be paid the salaries of all officers other than the assessor and collector, and of all employees of every kind whatsoever, all expenses of operation of every kind, except

the expense of assessing and collecting taxes, whether the same be for water distribution or for operation of machinery, canals, ditches laterals or otherwise, or for the payment of the unpaid balance due for construction or for extension of said canals, ditches or laterals and the purchase of machinery for replacements; such debts to be paid upon a warrant executed as otherwise provided herein.

SEC. 71. The terms of office of all officers elected for such district shall be for two years, and until their successors are elected and qualified; provided, however, that all officers elected at the first election held under the provisions of this Act shall hold office only until the next regular election to be held in said district for the election of such officers.

SEC. 72. There shall be held on the second Tuesday in January, 1918, and every two years thereafter, a general election, at which time there shall be elected five directors for such district, who shall be the elective officers for such district.

SEC. 73. All elections held in such districts shall be held in accordance with the provisions of the general election laws of this State, except as herein otherwise provided; provided, however, that the board of directors shall appoint all necessary officers to hold such elections, and shall name the polling places in said district, and shall receive and canvass the election returns and do and perform all other duties necessary to the holding of said elections and canvassing the returns thereof and declaring the result thereof.

SEC. 74. All other persons employed or representing said district shall be employed by the board of directors for such time and under such terms and conditions as said board of directors shall deem best for the interest of said district; provided, however, that no contract shall ever be made with any person or employe for a longer period of time, at any one time, than one year, and the salaries of all such employees, or the compensation to be received by them, shall be fixed by the board of directors at the time of the employment.

SEC. 75. All vacancies in the office of director for such district shall be filled by the board of directors by appointment, and the director so appointed shall hold office until the next regular election, and until his successor has been elected and qualified. Provided, however, that where the number of directors shall have been reduced by death or resignation or from other cause to less than three, then such vacancies shall be filled by a special election to be ordered by the president of said board of directors, or by any two members of said board, said election to be ordered and held after the giving of notice for the election of said officers as provided for the holding of general elections; and further provided, that if said president or two of the directors shall fail or refuse to order such election, then said election may be ordered by the district judge of any judicial district in which said district may be situated upon a petition signed by any five parties interested in the election of said directors, whether said interested parties be taxpayers or bond holders; and when so ordered, notices shall be given of said election, and such election held in the manner provided for the holding of general elections, but under the orders of said court, and the directors elected

at such election shall hold their office until the next general election, and until their successors shall have been elected and qualified. In the event that less than a quorum exists to approve bonds of such elected directors, then such bonds shall be approved by the county commissioners court of the county in which such directors reside.

SEC. 76. The directors provided for by this Act shall receive as compensation for their services the sum of five dollars per day for each and every day necessarily taken in the discharge of their duties as such directors, and said directors shall file with the secretary for such district a statement verified by their affidavit of the number of days actually taken by them in the service of said district, said statement to be filed on the last Saturday in each month, or as nearly thereafter as practicable, and before a warrant shall issue for the payment of such services.

SEC. 77. The right of eminent domain is hereby conferred upon all districts established under the provisions of this Act for the purpose of condemning and acquiring the right-of-way over and through all lands, private and public, except as hereinafter indicated, necessary for making reservoirs, canals, laterals, and for pumping sites, drainage ditches, levees and all other improvements necessary and proper for such districts, and the authority hereby conferred shall authorize and empower such districts to condemn all lands, private and public, for the purpose herein indicated beyond the boundary of such districts and in any county within the State of Texas; the right of eminent domain shall not extend to land used for cemetery purposes, nor to property owned by any person, association of persons, corporation or water improvement district, and used for the purpose of supplying water under the laws of this State and necessary for the making of reservoirs, canals, laterals, pumping sites, levee and drainage ditches, or other appurtenant work by such owner. All such condemnation proceedings shall be under the direction of the directors and in the name of the irrigation or water improvement district, and the assessing of damages and all procedure with reference to condemnation, appeal and payment shall be in conformity with the statutes of the State for condemning and acquiring right-of-way by railroad companies, and all such compensation and damages adjudicated in such condemnation proceedings shall be paid out of the construction and maintenance fund of said district.

SEC. 78. In all cases where districts have been heretofore established or wherein proceedings are now pending to establish same, and a hearing has heretofore been had upon a petition to establish such districts, and action thereon has been taken by the commissioners' court, or where a public hearing is now pending upon such petition, and the notices thereof and therefor have been given as provided for by Chapter 172, of the Acts of the Thirty-third Legislature, such notices are hereby deemed and declared to be and to have been due and regular notices of such publication under the full meaning, intents and purposes of this Act, and all such districts so established are hereby declared to be duly and regularly established and are hereby declared to be defined districts, or territory within the meaning of the Constitution, and all acts or things done by said districts

under the provisions of said Chapter 172, of the Thirty-third Legislature are hereby validated and declared to be the regular and binding act of such district.

SEC. 79. In the event that any district established under the provisions of Chapter 172 of the Acts of the Thirty-third Legislature shall not within two years after the taking effect of this Act, or that any district which may hereafter be established under the provisions of this Act shall not within two years after the conclusion of the organization of such district begin to acquire the necessary canals, ditches, flumes, laterals, reservoirs, sites, dam sites, pumping plants or other things necessary to the successful operation of such a district, or shall not diligently pursue the purposes for which said district was created, then and in that event, such district may be dissolved without the necessity of taking any action in connection therewith, and any party having interest therein, or to whom any debt may be due and owing by said district, may collect such debt in the same manner provided by law for the collection of any debt due by any person, association of persons or corporation, and such debt shall be a lien upon the property of such district when established by any court of competent jurisdiction, and the judgment of said court shall provide for the payment of such debt and judgment in the same manner as judgments for debt against cities or towns that have been dissolved may be enforced; and provided further, that any district heretofore organized, or hereafter organized under the provisions of this Act, may voluntarily dissolve by the same vote and in the same manner herein provided for the organization of districts, such election to be held in the manner herein provided for the holding of elections in such districts, but provided further, that no dissolution shall be had until all debts and obligations have been fully paid and discharged. Any such district may also voluntarily abolish its corporate existence in the same manner as provided by law for the dissolution of drainage districts, as set forth in Chapter 28 of the Acts of the Thirty-third Legislature, first called session, and each and all of the provisions of said Act shall apply to and control the abolition of said districts and the legal consequences thereof.

SEC. 80. Where any such district proposed to be established lies partly within two or more counties, the petition provided for in this Act shall be presented to the county commissioners' court of each county in which a portion of said district shall lie, and all notices provided for in this Act to be given in the formation of such district shall be given in each and every county in which any portion of said territory proposed to be included in such district shall lie. The elections herein provided for for the establishment of such district shall be ordered as herein provided by the county commissioners court of each county in which any portion of said district may lie, for the portion of said district lying in said county. The election returns in such county shall be made to the commissioners' court and the said commissioners' court shall appoint all necessary officers, furnish all necessary supplies and give all necessary notices as herein provided in the same manner as if the territory lying in said county was in itself to be incorporated in such district, but stating that same

is part of such entire district. The said election shall be held in each county in the portion of the district therein situated and the return of such election shall be made to the county commissioners' court or any other officer authorized to receive same, and shall be by them duly canvassed and the result duly declared. After canvassing, determining and declaring the result of said election the county judge or presiding officer of the commissioners' court shall certify and report the result of said election to the county judge of the county in which the largest portion of any such district is situated and said county judge shall canvass said vote and declare the result thereof, and if it be determined that at least two-thirds of the property taxpayers voting thereon in said entire district have voted in favor of the creation of said district, the said county judge, shall declare the result thereof in the manner herein provided. Said county judge shall make and publish the order provided for in this Act relating to districts wholly within one county, and shall cause copies of such order to be filed with the county clerk of each county in which any portion of said district may lie which shall be held to be a proclamation of the result of said election. The board of directors elected for such district shall meet and qualify and shall have charge of the affairs of the district in the same manner as hereinabove provided for districts lying wholly within one county. The bonds of such directors shall be approved by the commissioners' court of the county in which they reside, a copy of the order approving the bond or bonds, shall be filed with the county clerk of the county in which such district is situated, or in which any portion thereof is situated, and such clerk shall record same in the deed records of said county, and shall properly index the same in the manner provided for the recording and indexing of deeds.

SEC. 81. Where a district lies in two or more counties the officers of such district shall furnish bonds and take the oath of office and qualify before the commissioners' court of the county in which the portion of the district lies in which they reside or in which their property is situated.

SEC. 82. When a petition asking for the establishment of such district is filed in two or more counties, the commissioners court of each county shall proceed to hear and determine the matters therein set forth with reference to the territory within their said county in the same manner as provided herein for territory wholly within one county, and in the event any one or more commissioners' courts in which any part of said district is situated shall dismiss the petition and find against the petitioners, then the said petitioners or any part of them may appeal from the decision of such court to the district court, in which event they shall file notices of appeal with the commissioners' court of each county in which said petition has been acted upon, and the clerk of each said court shall transmit all original papers and a true copy of all orders made by each said courts to the court to which said appeal is taken, and the said court shall hear and determine said matters by consolidating said causes. The appeal herein provided for shall be taken in the same manner as provided in Section 4 of this Act, and the district court of any county in

which any portion of said district is situated shall have jurisdiction to hear and determine said appeal, and said cause shall be tried in said court as provided for the trial and appeal of any civil action, except that no formal pleadings shall be required other than the notices of appeal herein provided.

SEC. 83. Whenever any water improvement district has been formed under this Act, or under the provisions of Chapter 172 of the Acts of 1913, lying wholly within one county, and it is to the advantage of such district and of land owner lying in the adjoining county or counties to have such adjoining lands added to or included in such established district then same may be so included in or added to the territory already included in such established district in the following manner: The owners of the fee shall make application to the directors of the established district to which they desire to be annexed, which application shall be in writing and shall describe the lands covered by the application by metes and bounds and same shall be acknowledged in the same manner and form as now required for the acknowledgment of deeds, and if said land is a homestead or the separate property of a married woman it shall be acknowledged by both husband and wife. The directors of the district shall set said petition or application down for hearing on some certain date and shall give notice of such hearing in the same manner as provided in Section 1 of this Act, and shall consider same in the same manner as provided for the consideration of petitions by the county commissioners' court as set out and provided in Sections 2 and 3 of this Act, and in the event that they shall find and determine that it is for the advantage of such established district and for advantage of the lands sought to be added thereto, to so include said lands in said district, then they shall so find and enter said findings of record in the minutes of said directors and they shall thereupon order an election to be held in said established district to determine whether or not said additional territory shall be permitted to be added thereto, which election shall be held after thirty days notice, which notice shall be given by posting copies of such notice in five public places in said district for at least twenty days next preceding the day of election, and if there be a newspaper published in said district, by publishing such notice for at least once a week for three weeks next preceding the day of said election. The said notice shall be given by the directors, which said directors shall furnish all necessary supplies for said election and shall appoint two judges and two clerks for all polling places in said district to conduct said election and make return thereof, which officers shall take the oath of office prescribed by the general election laws of the State, and they shall make returns of said election to the directors of the district, but in all other things said election shall be held in conformity with the general election laws of the State. At such election there shall be submitted the question, and none other, "Shall the proposed territory be added to the district?" and there shall follow said sentence the word "Yes" and just below it the word "No."

If two-thirds majority of the resident property taxpayers of said district vote yes, then the said territory may be added and become a

part of said district in the same manner as if originally incorporated therein and subject to all laws governing said district; provided, that the directors of said district may require the owners of said lands to pay into the interest and sinking fund of said district their proper pro rata part of charges theretofore made against the lands in said district to pay the interest and sinking fund upon bonds of said district. If the application or petition for the addition of lands to the district as herein provided for shall cover a number of different tracts of land, or if there be included in the territory so described in said application or petition property taxpayers other than those signing and acknowledging such application, or if there be included in such territory as many as ten property taxpaying voters, then, at the same time the election above provided for is held in said established district, there shall also be held and conducted under the same rules and regulations as above provided for elections within such established territory, an election in such territory that is proposed to be added, except that the notice of election shall include a full description by metes and bounds of the territory included within such proposed addition. The ballot for such election shall have printed thereon "For addition to irrigation district" and "Against addition to irrigation district", but shall not contain any other matter whatever. In the event that two-thirds majority of the resident property taxpaying voters voting thereon at said election vote in favor of the addition of such territory, then same may be added to such irrigation district by a proper order of the directors entered upon the minutes of such established district, said order to be made within twenty days after the holding of such election, and said territory so added shall thereafter be and become an integral part of said district subject to all laws governing said district as completely and as fully as if same had been included in the district in its original formation; provided, however, that no water shall be furnished for irrigation of land included within said district until the owners and holders thereof shall have fully paid the charges fixed against each such land by the directors as a condition to their admission into the district as provided for in this Act. Such additions to such district shall not in any manner affect the officers, employees and affairs of such district, but the voters of such added territory shall have a right to participate in all matters of the district considered or voted upon thereafter, and in case contract has been made with the United States as aforesaid, the Secretary of the Interior may assent to such change.

SEC. 84. The directors of any district and the engineer and employees thereof are hereby authorized to go upon any lands lying within said district, for the purpose of examining same, locating reservoirs, canals, dams, pumping plants, and all other improvements, to make maps and profiles thereof; and are hereby authorized to go upon the lands beyond the boundaries of such districts in any county for the purposes stated, and for any other purposes necessarily connected therewith, whether herein enumerated or not. And any person who shall wilfully prevent or prohibit any such officers or employees from entering any lands for such purposes shall be guilty of a misdemeanor, and upon conviction shall be fined in any sum not

exceeding one hundred dollars for each day he shall so prevent or hinder such officer or employe from entering upon any lands.

SEC. 85. Contracts for making and constructing reservoirs, dams, canals, laterals, pumping plants, check gates, sluice gates, and all improvements whatsoever of said district shall be made by the directors, to the lowest responsible bidder, after giving notice by advertising same in one or more newspapers of general circulation in the State of Texas, and in one newspaper published in the county, if there be one in the county, and one newspaper in such district, if there be one in the the irrigation district, which notice shall be published once a week for four consecutive weeks; and also by posting notices for at least twenty days in five public places in the district, and one at the court house door of the county or counties in which such district is situated; provided that the provisions of this section shall not apply in case of any contract between the district and the United States.

SEC. 86. Any person, corporation or firm, desiring to bid on the construction of any work advertised as provided for herein, shall upon application to the directors be furnished with a copy of the engineer's report, and profile, showing the work to be done, provided the directors may charge therefor the actual cost of having such report and profiles made and furnished. All bids or offers to do any such work shall be in writing, and sealed and delivered to the president or secretary of the board of directors, together with a certified check for at least two per cent of the total amount bid, which said amount shall be forfeited to the district in the event the bidder refused to enter into a proper contract for his bid as accepted. Any or all bids may be rejected in the judgment of the directors. All bids shall be opened at the same time.

SEC. 87. All contracts made by the districts shall be in conformity with and subject to the provisions of this Act, and the provisions of this Act shall be a part of all contracts in so far as applicable to either the contractor of the district, and the provisions of this Act shall govern whenever the contract is in conflict herewith. The contract shall be reduced to writing and signed by the contractors and directors, and a copy of same so executed shall be filed with the county clerk of the county or counties in which said district is situated, which said copy so filed with said county clerk shall be recorded in a book kept for that purpose, and be subject to public inspection.

SEC. 88. The person, firm or corporation to whom such contract is let shall give bond payable to the district in such amount as the director may determine, not to exceed the contract price, conditioned that he, they, or it will faithfully perform the obligations, agreements and covenants of such contract, and that in default thereof they will pay to said district all damage sustained by reason thereof. Such bond shall be approved by the directors, and shall be deposited with the depository of the district, a true copy thereof being retained in the office of such directors.

SEC. 89. All such contracts shall contain a full statement of the specifications for all work included in the contract, and all such

work shall be done in accordance with the specifications under the supervisions of the directors and the district engineer. As the work progresses the engineer of such district will make full reports to the directors, showing in detail whether the contract is being complied with or not in the construction, and when the work is completed the engineer shall make a detailed report of same to the directors, showing whether or not the contract has been fully complied with according to its terms, and if not in what particular it has not been so complied with. The directors, however, will not be bound by such report, but may in addition thereto fully investigate such work and determine whether or not such contract has been complied with. The district is hereby authorized and empowered to make all necessary bridges and culverts across or under any railroad track and roadway of such railway to enable them to construct and maintain any canal, lateral, or ditch necessary to be constructed as a part of the improvements of such district. Such bridges or culverts shall be paid for by the district; provided, however, that notice shall first be given by such district directors by delivering a written notice to any legal agent, division superintendent or roadmaster of such railway, and the railway company shall be allowed thirty days to build such bridges or culverts at their own expense, if they should desire to do so, and according to their own plans; provided such canal, culvert or ditch shall be constructed of sufficient size not to interfere with the free and unobstructed flow of water passing through the canal or ditch, and shall be placed at such points as are designated by the district engineer, or directors.

SEC. 90. Such districts are hereby authorized and required to build all necessary bridges and culverts across and over all canals, laterals and ditches made and constructed by such district, whenever the same crosses a county or public road, and shall pay for the same out of the funds of such district.

SEC. 91. After the full and final completion of all the improvements of such district as herein provided for, and after the payment of all the expense incurred under the provisions of this Act, the directors are authorized to use the remaining funds of the district for the best interests of such district in the preservation, upkeep and repair of the works of such district.

SEC. 92. The directors shall have the right, and it is hereby made their duty, at all times during the progress of the work being done under any contract, to inspect the same; and upon the completion of any contract in accordance with its terms, they shall draw a warrant on the depository of the district for the amount of the contract price in favor of the contractor or his assignee; and if the directors shall deem it advisable in order to obtain more favorable contracts, they may advertise a contract to be paid for in partial payments as the work progresses, and such partial payments shall not exceed in the aggregate eighty-five (85) per cent of the amount of work done, the said amount of work completed to be shown by certified report of the engineer of the district.

SEC. 93. The directors shall make a semi-annual report on the first days of July and January of each year, showing in detail the

kind, character, and amount of work done in the district, the cost of same, the amount of each warrant drawn, and to whom paid, and for what purpose paid, and other data necessary to show the condition of improvements made under the provisions of this Act, and each report shall be verified by them, a copy of which shall be filed in the office of the county clerk of the county or counties in which such district is situated, and shall be open to public inspection.

SEC. 94. When a district acquires an established irrigation system which has supplied water to lot owners in a city, town or village, and such city, town or village is not included in such district, such district shall continue to supply water to such lot owners for a reasonable annual rental.

SEC. 95. Every person desiring to receive water during the course of the year, or at any time during the year, shall furnish to the secretary of the board of directors a statement in writing of the acreage intended by him to be put under irrigation, and for which water is to be used, and as near as may be, a statement of the several crops to be planted, with the acreage of each, and shall at the same time pay such proportion of the water charge or assessment therefor as may be prescribed by the board of directors. If such statement should not be furnished, or such payment should not be made before the date for fixing the assessments, there shall be no obligation upon the district to furnish such water to such person for that year. The board of directors on or as soon as practicable after a date in each year to be fixed by a standing order of the board, shall carefully estimate the expense to be incurred during the course of the next succeeding twelve months for the maintenance and operation of the irrigation system. A proportionate part of the amount so estimated not less than one-third, nor more than two-thirds, to be determined from year to year, by the board of directors, shall be paid by assessment against all irrigable lands within the district, pro rata per acre; that is to say, against all lands to which the district is in condition to furnish water by its then system of canals and laterals, or through extensions thereto of then existing laterals, but without reference as to whether such land is to be actually irrigated or not; and the remainder of the amount so estimated shall be paid by the persons taking water, or applying for water as aforesaid. This remaining amount shall be equitably pro rated, as nearly as may be, among the applicants for water, and in pro rating same, the board of directors may take into consideration the acreage to be planted by each application for water, the crop to be grown by him and the amount of water per acre to be used by him provided, however that each water user shall pay the same price per acre for use of upon the same class of crops. All assessments shall be paid in installments and at times to be fixed by the order of the board of directors, but if the crop for which such water was furnished shall be harvested prior to the time fixed for the payment of any installment, the entire unpaid assessment shall at once become due and shall be paid within ten days after the harvesting of such crop and before the removal of same from the county or counties in which grown. The board of directors shall have power and authority from time to time to adopt, alter and re-

scind rules, regulations, standing orders and temporary orders, not in conflict with this Act, governing the methods, ways, terms and conditions of water service, applications for water, assessments for maintenance and operation and the payment and the enforcement of payment of such assessments, and the furnishing of water to persons who have not applied for same before the date of assessment, and to persons who desire to take water for irrigation in excess of their original applications, or for use on other lands than those covered by such applications. The board of directors may, at their discretion, require every person desiring water during the course of the year to enter into a contract with the district, which contract shall indicate the acreage to be watered, the crops to be planted, and the amount to become due, and the terms of payment; and it may be further required that the water taker shall execute a negotiable note or notes for such amounts, or for parts thereof. The making of such contracts shall not constitute a waiver of the lien given by this Act upon the crops of the water taker for the service furnished to him. If the water taker shall water more land than is called for in his contract, he shall pay for the additional service rendered as and at the times hereinbefore indicated. To secure money for the operating and maintenance expense of the district, the board of directors shall have authority to borrow money with interest not exceeding ten per cent per annum, and may hypothecate any of its notes or contracts with water takers or accounts against them. The district shall have a first lien superior to all other liens upon all crops of whatsoever kind grown upon each tract of land in the district to secure the payment of the assessment herein provided for, and all such assessments shall bear interest from the time due and payable at the rate of ten per cent per annum. And if suit should be filed therefor, or the same should be collected by any legal proceedings, an additional amount of ten per cent on unpaid principal and interest shall be added to the same as collection or attorney's fees, which collection fees, as well as principal and interest of such assessments shall stand secured by the lien aforesaid. All land owners shall be personally liable for all assessments herein provided for, and if they shall fail or refuse to pay same when due the water supply shall be cut off and no water shall be furnished to the land until all back dues are fully paid. This provisions shall bind all parties, persons and corporations owning or thereafter acquiring any interest in said lands. The directors of all districts shall within ten days after any assessment is due post at a public place in said district a list of all delinquents and shall thereafter keep posted a correct list of all such delinquents; provided, however, that if the parties owning such assessments shall have executed notes and contracts as hereinbefore provided they shall not be placed upon such delinquent list until after the maturity of such notes and contracts. In the event that contract shall be made with the United States, the remedies in this Section hereinbefore provided in favor of the district shall apply with regard to the operation and maintenance and rental charges which may become due to the United States. Provided, however, that the Federal reclamation laws and in particular the Reclamation Extension Act approved

August 13, 1914, and any Acts amendatory thereof, shall be applicable. Moreover, all water the right to the use of which is acquired by the district under contract with the United States, shall be distributed and apportioned by the district in accordance with the Acts of Congress and rules and regulations of the Secretary of the Interior and the provisions of such contract in relation thereto.

SEC. 96. In the event the assessments made as provided for in the preceding section should be more than sufficient to meet the necessary obligations of the district, the balance shall be carried over to the next season; and in the event the assessments made are not sufficient to meet the necessary expenses of such district the balance unpaid shall be assessed, pro rate, in accordance with the assessments previously made for the then current year, and shall be paid under the same conditions and penalties within thirty days from the time such assessment is made. Public notice of all such assessments shall be given by posting printed notices thereof in at least three public places in the district, and printed notices shall be mailed to each land owner; provided, however, each land owner shall furnish to the board of directors his correct postoffice address. Such notice shall be given by posting and mailing such notice five days before the assessment is due, and in the event of special assessments such notice shall be given within ten days after such assessments are levied.

SEC. 97. Included in the plans of any such district may be the necessary drainage ditches, or other facilities for drainage, and necessary levees for the protection of land under the system; and every such district may purchase the system or any part of any system belonging to a drainage district. The purchase, however, shall provide for the payment of the debts of the drainage district, or the assumption of such debts, and the amount of such debts paid or assumed is to be considered in determining the bond issuing capacity of the district.

SEC. 98. All assessments for operation and maintenance expenses made under the provisions of this Act shall be collected under the direction of the directors, by the assessor and collector of taxes, or other person designated by them, which said officer shall give bond in such sum as they may direct conditioned upon the faithful performance of his duties and accounting for all money collected. He shall keep a true account of all money collected, and deposit the same as collected in the district depository, and shall file with the secretary of the directors a true statement of all money collected once each week. The collector shall use duplicate receipt books, and shall give a true receipt for each collection made, retaining in such book a true copy thereof, which shall be preserved as a record of the district.

SEC. 99. The directors of such district shall keep a true account of all their meetings and proceedings, and shall preserve all contracts, records and notices, duplicate vouchers, duplicate receipts, and all accounts and records of whatsoever kind, in a fireproof vault or safe, and the same shall be the property of the district and shall be delivered to their successors in office.

SEC. 100. The directors for such district shall select a depository for such district under the same provisions as are now provided for the selection of depositories for the counties in this State; and the duties of such depositories shall be the same as now prescribed by law for county depositories. However, in the selection of depositories the directors of such district shall act in the same capacity and perform the same duties as is incumbent upon the county judge and members of the commissioners' court in the selection of county depositories; and all laws now in force or hereafter to be enacted for the government of county depositories shall apply to and become a part of this Act.

SEC. 101. The district depository shall make a report of all moneys received, and of all moneys paid out, at the end of each month, and file such reports with such vouchers among the records of said district in its own vault, and shall furnish a true copy thereof to the directors, and shall, when called upon, allow same to be inspected by any taxpayer or resident of such district. Such records shall be preserved as the property of such district and shall be delivered to the successor of such depository.

SEC. 102. The directors of each district shall have and maintain a regular office suitable for conducting the affairs of such district, within such district, or within a town situated within the general boundary lines of such district, and not removed therefrom. And such directors shall hold regular meetings at said office on the first Monday in February, May, August and November of each year, at ten o'clock a. m., and shall hold such other regular special meetings as they may see fit. And any such resident taxpayer or interested party may attend any such meeting of such directors, but shall not participate in any such meetings without the consent of the directors and shall have no authority to vote upon any matter considered by such directors, but may present such matters as they desire to such directors in an orderly manner.

SEC. 103. All officers and employees of any district who may be required to give bond or security, may furnish bonds of surety companies subject to the approval of the directors; provided, however, whenever such surety company bond is furnished by any such officer or employee, the surety company furnishing same shall file for record in the office of the county clerk of the county where such district is situated a duly executed power of attorney, showing the authority of the person signing such bond for said company, to so sign same, and said power of attorney shall be duly executed by the officers of said company, and have attached the company seal; and such power of attorney shall remain on file in said office. All such official bonds shall be preserved by it as the property of said district.

SEC. 104. All meetings of the directors shall be held at the regular office of the district. All vouchers issued for the payment of any funds of the district shall be signed by at least four directors and shall refer to the book and page of the minutes allowing such account. All vouchers shall be issued from a regular duplicate book containing a duplicate which shall be preserved. The directors shall have kept a complete book of accounts for such district, and shall on

September first of each year select a competent auditor who shall examine the accounts, books and reports of the depository, the assessor and collector and the directors, and make a full report thereon, a copy of which shall be filed with the depository and a copy with the directors and one with the county clerk of the county or counties in which such district is situated. Such report shall be filed by November 1 of each year.

SEC. 105. Where a district organized under prior Acts has issued bonds and levied taxes to provide the interest and sinking fund thereon and said bonds or a portion thereof have not been sold at such time, the directors of such district may return all unearned portion of said taxes, if collected, and may cancel, all unearned portion of said taxes not collected and all penalty, interest and costs thereon. At the time of the sale of such bonds, however, a sufficient tax shall be levied to provide all interest and charges thereon.

SEC. 106. Two or more districts may jointly own and construct irrigation works and reservoirs under the terms and conditions to be set out in a written contract. Any such contract shall not be binding until same shall have been ratified by a majority vote of each such district. An election shall be held in each such district upon the same day to determine whether such contract shall be adopted. Such contract shall be printed or in writing, and a true copy shall be filed in the office of each district fifteen days prior to such election and be subject to public inspection, and one true copy of same shall be furnished each voter calling at such office for same at any time within fifteen days prior to such election. When improvements are constructed by two or more districts, bids may be jointly called for and may be opened and considered at the designated office of either of such districts, and such districts shall approve the letting of the contract, and the contractor's bond, and may meet for that purpose at a place outside of their district, or at any office established for such joint project and at which office all business of such joint project may be transacted, all bids, bonds, contracts, etc., of said joint project may be in the names of said joint project districts, such districts being empowered and authorized to do all acts by joint action that one district may do. The action of each district being determined by its board of directors, a general manager may be employed for such joint enterprise whose duties may be set forth in the joint ownership contract.

The terms and conditions of such joint ownership contract shall not conflict with the provisions of the law providing for the organization and conduct of districts, but may include provisions for joint construction and operation of same. Such contracts may be amended in the same manner.

SEC. 107. The Act of the Twenty-ninth Legislature, being Chapter 50 of the Acts of 1905, and the Act of the Thirty-third Legislature, being Chapter 172 of the Acts of 1913, and Chapter 138 of the Acts of 1915, are hereby repealed. All districts heretofore organized under the terms and in accordance with the provisions of said Acts, are hereby expressly declared to be validly created, organized, described and defined with boundaries as prescribed by the order of the

commissioners' court organizing the same, or as the same have since been changed by the board of directors thereof in the manner provided by said Acts. Such districts, however, shall hereafter be governed by the provisions of this Act, provided, however, that the duly constituted and qualified officers of such districts shall continue to perform the duties of such offices until the next general election held under the provision of this Act.

All bonds issued by such district, which have been declared valid by a judgment of the District Court, shall be and be held to be valid and binding obligations of such district and not subject to attack, except for actual fraud. Any such district may change its name to the name herein provided for such districts by filing a declaration to that effect with the commissioners court of the county or counties in which it is situated, and which said declaration shall be in the form of a deed of conveyance and duly acknowledged by the president and secretary of the district, and shall embody and set forth a copy of the minutes of said board of directors, and show the resolution adopted for the change of such name, and when such instrument shall have been so recorded, the name of such district shall thereby be changed.

All districts in the process of organization under existing laws repealed by this Act, are hereby declared to be valid districts and entitled to proceed in accordance with the provisions of said Act so repealed until the date upon which this Act shall take effect after which, said districts shall be governed by the provisions of this Act, and said districts shall change their name to conform to the provisions of this Act by filing a declaration as above provided, in the office of the county clerk of the county or counties in which they are situated; and if they have not proceeded to the point of election of directors, they shall change such name by making application to the county commissioners court having jurisdiction thereof, which said court shall change said name upon all orders thereafter issued relating to said district.

SEC. 108. All districts organized under the provisions of this Act shall have full authority, acting by and through the board of directors, to construct all works and improvements necessary for the irrigation of lands in said districts and the conveying of water for such purpose and all other purposes authorized by Section 52 of Article 3 of the Constitution of the State of Texas, and the directors of such districts, subject only to the provisions hereof, shall have full authority to manage such districts and the business of such districts for the purpose of carrying out the intention of the organization.

SEC. 109. Where a district is organized embracing land irrigated by an established irrigation system and lands entitled to be served with water from such irrigation system are not included in such district, in the manner provided by law, and when so admitted to or included in such district the said land shall become part of said district as if originally included therein and shall be entitled to water service upon an equal basis with the lands originally included in said district.

SEC. 110. Where there is included in a district lands having a

water right from a source of supply acquired by such district but which lands it is difficult or impracticable to irrigate, the said district may allow such water rights to be transferred to other lands adjacent to said district and may admit such lands to said district upon an equal basis as to water service with the lands originally included in such district.

SEC. 111. Whenever any district organized or hereafter organized has failed or neglected to furnish water sufficient to irrigate any land within such district within two years from its organization, then such lands shall be relieved of any and all assessments and charges except taxes until such district shall construct the necessary canals and furnish the necessary water to enable the owner of said land to irrigate all of said land on demand therefor.

SEC. 112. The tax as levied in connection with the original issuance of bonds shall remain in force from year to year as the levy for that purpose, until a new levy shall be made. The board of directors may, from time to time, increase or diminish such tax so as to adjust the same to the taxable values of the property subject to taxation by the district and the amount to be collected, and in such manner as to raise an amount sufficient to pay the annual interest and sinking fund on said bonds then outstanding.

SEC. 113. The board of directors are authorized and empowered, whenever they may deem it advisable, to invest any sinking funds of the district, acquired for the redemption and payment of any of its outstanding bonds, in bonds of the United States, of the State of Texas, of any county of the State of Texas, any irrigation or water improvement bonds or of any incorporated city or town, or of any independent school district, or of any other school district in the State of Texas authorized to issue bonds; provided that no bonds shall be so purchased that according to their terms mature at a date subsequent to the time of maturity of the bonds for the payment of which such sinking fund was created.

SEC. 114. The county clerk shall receive for his services in registering said bonds the sum of ten cents for each bond so registered; for entering a payment of any bond, the sum of ten cents; for recording of instruments of the district required to be recorded, and for which no fees are hereinbefore fixed, he shall receive the same fees as provided by law for recording deeds.

SEC. 115. The board of directors may employ a manager, who shall have general charge and management of the water distribution system of the district, subject to the general rules and regulations made by the board of directors, and who shall have power to appoint and discharge all other employees except the president and the secretary of the board and the assessor and collector, to purchase and contract for all supplies necessary for the water distribution system, after the board has authorized such purchases, to collect all assessments for operation and maintenance, and to execute on behalf of the district all water contracts and other contracts that are not required by law to be executed by the board or by the president and secretary of the board, and who shall have such other powers and perform such other duties as may be provided by the board of directors.

Unless such manager is appointed, all persons employed by or representing the district shall be employed by the board of directors. No contract shall ever be made with any manager or other person or employe, whether employed by the board of directors or by the manager, for a longer period of time than one year, and the salaries of all employees, or the compensation to be received by them, shall be fixed at the time of their employment.

Sec. 116. Where bonds have been issued, or may be hereafter issued, by a district organized under and in accordance with the provisions of this Act, or where bonds have been issued by any district organized under the Act of the Twenty-ninth Legislature, being Chapter 50 of the Acts of 1905, or the Act of the Thirty-third Legislature, being Chapter 172 of the Acts of 1913, in accordance with the provisions of said Acts, respectively, new bonds bearing the same or a lower rate of interest may be issued in lieu thereof. Such new bonds may be exchanged for old bonds, provided the old bonds are taken in exchange at their face value or at a discount, or they may be sold and the net proceeds applied to the purchase of the old bonds redeemed at par or at a discount. The Comptroller of Public Accounts shall not register said new bonds until the old bonds in lieu of which they are issued are presented to him for cancellation or until a valid contract has been entered into and a copy thereof filed with the Comptroller for the purchase of a corresponding amount of such old bonds. After registration of the new bonds, the Comptroller shall keep the same in his possession until the old bonds are surrendered to him and cancelled by him, whereupon he shall deliver the new bonds to the proper party or parties; provided, that the old bonds may be so presented for payment, in installments, and a like amount of the new bonds registered and delivered as herein provided.

If the new bonds are in the same amounts and have the same dates of maturity as the old bonds intended to be replaced thereby, they may be authorized by resolution of the board of directors and issued without submitting the question of their issuance to the vote of the property taxpayers, who are qualified voters in the district, and they shall be registered by the Comptroller in the manner hereinbefore provided, and upon the filing with him of a copy of the resolution of the board of directors providing for the cancellation of said old bonds and the issuance of the new bonds in place thereof; and when said old bonds shall have been cancelled and the new bonds registered by the Comptroller, such new bonds shall be the valid and binding obligations of the district, without further proceedings in regard thereto; and the same are hereby declared to have, and are hereby given, the same force, effect and validity as the original issue of bonds that they have replaced.

Any such district is authorized to issue new or refunding bonds in lieu of bonds heretofore or hereafter issued as aforesaid, in such amount, of such denominations, bearing such rates of interest and periods of maturity as may be provided by resolution of the board of directors thereof, within the limits prescribed in this Act in the case of an original issuance of bonds, whenever the board

of directors may deem such action advisable, but if such new or refunding bonds are in greater amount, bear a greater rate of interest or have longer periods of maturity, or in any other respect create a greater burden on the district than the old bonds then outstanding, the issuance of such new or refunding bonds shall be submitted to the vote of the resident property taxpayers who are qualified voters of the district, and all provisions of this Act governing the election and the issuance, approval, validation, registration and sale of bonds in the case of an original issue of bonds shall apply to and govern such new or refunding bonds. All such bonds shall be registered and delivered only in the manner provided in this Section.

SEC. 117. Should any parties in any unorganized county wish to organize a Water improvement district, under the provisions of this Act, such parties shall have the right to do so by applying to the commissioners' court of the county to which said unorganized county is attached for judicial purposes, and such commissioners' court is hereby authorized to perform for said unorganized county all things which in this Act is required of Commissioners' court of organized counties.

SEC. 118. All laws and parts of laws in conflict with this Act are hereby repealed.

SEC. 119. The fact that the present law relating to the establishment and maintenance of irrigation districts in the State of Texas is indefinite and uncertain, and that a definite, certain law for the establishment and maintenance of same would be of great benefit to the State, constitute an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days be suspended, and also that this Act take effect from and after its passage, and it is so enacted.

[NOTE.—H. B. No. 238 passed the House of Representatives by a two-thirds vote, yeas 116, nays 6; and passed the Senate with amendments by a two-thirds vote, yeas 25, nays 0; and the House concurred in Senate amendments by a two-thirds vote, yeas 106, nays 2.]

Approved March 19, 1917.

Became a law March 19, 1917.